**Section 288.40 Determination of Reasonable Compensation Costs**

a) Rate case expenses shall be addressed in the attorney review that occurs in post-trial briefs.

b) The factors to be considered by the Commission in determining the justness and reasonableness of compensation costs for all persons covered by Section 288.10 may include, without limitation, the following:

1) The fulfillment of the required support for compensation costs as required in Section 288.30;

2) Identification of the type of service involved as either professional or support staff;

3) Novelty, complexity or difficulty of the issues;

4) Nature, extent and reasonableness of work performed that was considered at the time the work was performed, including, without limitation, the amount of support required for pleadings, discovery, briefing and hearings and the relevance of the work products to the justness and reasonableness of the proposed utility rates;

5) Requisite skill required to perform services efficiently and accurately;

6) Professional credentials, including, without limitation, education, training, experience, achievements and reputation, in the applicable professional discipline;

7) The reasons why multiple outside counsel, outside technical experts, utility affiliate counsel or utility affiliate technical experts addressed the same issues;

8) Relevant evidence regarding the market rates concerning fees charged for comparable services, including, as applicable, fees charged in other rate cases in Illinois or fees charged in other jurisdictions for rate cases;

9) Hourly rates applicable to outside counsel and outside technical experts representing or retained by utilities and outside counsel or outside technical experts representing or retained by other entities that regularly appear in Commission proceedings; and

10) The reasonableness of the amount of time taken to perform a task.